
Appendix A. Allowability of Selected Cost Items Under OMB Circular A-87

Allowability of Selected Cost Items Under OMB Circular A-87

*SELECTED COST ITEM	UNDER OMB CIRCULAR A-87
Advertising/Public Relations	Allowable with restrictions
Alcoholic Beverages	Unallowable
Bad Debt	Unallowable
Communications	Allowable
Donations and Contributions	Unallowable
Depreciation and Use	Allowable with restrictions
Entertainment	Unallowable with qualifier
Drug Testing	Unallowable
Fines and Penalties	Unallowable with exception
Employee-Employer Relations	Allowable
Lobbying	Unallowable
Maintenance/Repair of Existing Structures	Allowable with restrictions
Selected Cost Item	Under OMB Circular A-87
Meals for Meetings/Conferences	Allowable with restrictions
Meals for Entertainment	Unallowable
Meetings/Conferences	Allowable with restrictions
Pension Plans	Allowable with restrictions
Rent of Building/Equipment	Allowable with restrictions
Remodeling/Renovation/Building Additions	Unallowable
Selling and Marketing	Unallowable with exceptions
Student Recruitment	Allowable
Taxes	Allowable with restrictions

*SELECTED COST ITEM	UNDER OMB CIRCULAR A-87
Training and Education	Allowable with restrictions
Travel Costs	Allowable with restrictions

*Note: This is a selected list. Review OMB Circular A-87 for additional costs and a complete explanation of allowable, unallowable, and allowable with restrictions.